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AMENDMENTS TO LB 759

1 1. Insert the following new section:

2 "Section 1. Section 53-160, Reissue Revised Statutes of

3 Nebraska, is amended to read:

4 53-160. (1) For the purpose of raising revenue, a tax is

5 imposed upon the privilege of engaging in business as a

6 manufacturer or a wholesaler at a rate of ~~twenty-three~~ twenty-nine

7 cents per gallon on all beer; ~~seventy-five~~ ninety-five cents per

8 gallon for wine, ~~containing not more than fourteen percent but not~~

9 ~~less than five-tenths of one percent of alcohol by volume and one~~

10 ~~dollar and thirty-five cents per gallon for wines and other dilute~~

11 ~~alcoholic beverages containing more than fourteen percent of~~

12 ~~alcohol by volume~~, except for wines produced in farm wineries; ~~five~~

13 six cents per gallon for wine produced in farm wineries; and ~~three~~

14 ~~dollars~~ three dollars and seventy-five cents per gallon on alcohol

15 and spirits manufactured and sold by such manufacturer or shipped

16 for sale in this state by such wholesaler in the course of such

17 business. The gallonage tax imposed by this subsection shall be

18 imposed only on alcoholic liquor upon which a federal excise tax is

19 imposed.

20 (2) Manufacturers or wholesalers of alcoholic liquor

21 shall be exempt from the payment of the gallonage tax on such

22 alcoholic liquor upon satisfactory proof, including bills of lading

23 furnished to the commission by affidavit or otherwise as the

24 commission may require, that such alcoholic liquor was manufactured

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1 in this state but shipped out of the state for sale and consumption
2 outside this state.

3 (3) Dry wines or fortified wines manufactured or shipped
4 into this state solely and exclusively for sacramental purposes and
5 uses shall not be subject to the gallonage tax.

6 (4) The gallonage tax shall not be imposed upon any
7 alcoholic liquor, whether manufactured in or shipped into this
8 state, when sold to a licensed nonbeverage user for use in the
9 manufacture of any of the following when such products are unfit
10 for beverage purposes: Patent and proprietary medicines and
11 medicinal, antiseptic, and toilet preparations; flavoring extracts,
12 syrups, food products, and confections or candy; scientific,
13 industrial, and chemical products, except denatured alcohol; or
14 products for scientific, chemical, experimental, or mechanical
15 purposes.

16 (5) The gallonage tax shall not be imposed upon the
17 privilege of engaging in any business in interstate commerce or
18 otherwise, which business may not, under the Constitution and
19 statutes of the United States, be made the subject of taxation by
20 this state.

21 (6) The gallonage tax shall be in addition to all other
22 occupation or privilege taxes imposed by this state or by any
23 municipal corporation or political subdivision thereof.

24 (7) The commission shall collect the gallonage tax and
25 shall account for and remit to the State Treasurer at least once
26 each week all money collected pursuant to this section. If any
27 alcoholic liquor manufactured in or shipped into this state is sold

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1 to a licensed manufacturer or wholesaler of this state to be used
2 solely as an ingredient in the manufacture of any beverage for
3 human consumption, the tax imposed upon such manufacturer or
4 wholesaler shall be reduced by the amount of the taxes which have
5 been paid as to such alcoholic liquor so used under the Nebraska
6 Liquor Control Act. The net proceeds of all revenue arising under
7 this section shall be credited to the General Fund.".

8 2. Correct the operative date section so that the
9 section added by this amendment becomes operative on the first date
10 of the first calendar quarter commencing on or after the effective
11 date of this act.

12 3. Renumber the remaining sections and correct internal
13 references accordingly.